

County of Milwaukee
Inter-Office Communication

Date: May 5, 2014

To: Willie Johnson, Jr., Co-Chair, Finance, Personnel, & Audit Committee
David Cullen, Co-Chair, Finance, Personnel, & Audit Committee

From: David P. Ehlinger, CPA

Subject: Requested passive review (2013 budget)

In conjunction with the Comptroller's office, the Department of Pre-Trial Services is requesting a passive review of 2013 contracts for the following items. Both relate to County Board file 14-177.

- Vendor = Justice Point, Account = 0001-290-2939-6148, Amount = \$165,000
- Vendor = Wisconsin Community Services, Account = 0001-290-2937-6148, Amount = \$25,924

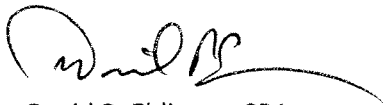
I am attaching the following documents related to these items:

- Appropriation Transfer Request dated 02-05-2014
- Finance Committee draft Appropriation Transfer dated 02-21-2014 (File 14-177) – two pages
- Finance Committee minutes dated 03-13-2014 showing recommendation for adoption of File 14-177 (two pages)
- County Board minutes dated 03-20-2014 showing adoption of File 14-177
- Dept. of Pre-Trial Services detailing expenditures for Justice Point for A/C 0001-290-2939-6148
- Dept. of Pre-Trial Services detailing expenditures for Wisconsin Community Services for A/C 0001-290-2937-6148
- E-mail thread between Office of the Comptroller and Department of Pre-Trial Services regarding this issue.

Our office is confident that once you have completed your passive review of this matter all outstanding payments to our vendors for 2013 invoices will be allowed.

If you have any problems or questions, please feel free to contact me.

Signed,



David P. Ehlinger, CPA
Fiscal Operations Administrator – Courts

C: Chris Abele, County Executive
Marina Dimitrijevic, County Board Chair
Theodore Lipscomb, Sr., Chair, Judiciary, Safety, & General Services Committee
Scott Manske, Comptroller
Susan Walker, Accounts Payable Manager, Office of the Comptroller

Cynthia (CJ) Pahl, Administration Analyst III, Office of the Comptroller
Josh Fudge, Fiscal & Budget Administrator, Department of Administrative Services
Dan Laurila, Fiscal Management Analyst, Department of Administrative Services
Janelle Jensen, Committee Clerk
Susan Walker, Accounts Payable Manager
Jeffrey A. Kremers, Chief Judge
Bruce Harvey, District Court Administrator
Holly Szablewski, Judicial Review Coordinator
John Barrett, Clerk of Circuit Court
James J. Smith, Chief Deputy, Milwaukee County Clerk of Circuit Court

APPROPRIATION TRANSFER REQUEST						FISCAL YEAR	DEPT. NO.	INSTRUCTIONS: REFER TO MILW COUNTY ADMINISTRATIVE MANUAL SECTION 4.05 FOR INSTRUCTIONS ON PREPARING THIS FORM			
1699 R4E MILWAUKEE COUNTY						2013	2900-8				
DEPARTMENT NAME											
Department of Pre-Trial Services											
Were Appropriations Requested Below Denied For The Current Budget?						Yes		No	X		
TO	Line No.	ACCOUNT DISTRIBUTION					Activity	Project	OBJECT CODE DESCRIPTION	Transfer Request	DOA Account Modification
		Fund	Agency	Org Unit	Revenue/O bject						
(Credit)	1	0001	290	2937	6148			Professional Services Recurring	\$ 25,924.00		
		0001	290	2939	6148			Professional Services Recurring	\$ 165,000.00		
TO TOTALS (Credit)									\$ 190,924.00	\$ -	
FROM	1	0001	290	2935	6148			Professional Services Recurring	\$ 45,617.00		
(Debit)	2	0001	290	2934	6148			Professional Services Recurring	\$ 127,158.00		
	3	0001	290	2933	2699			Other federal grants	\$ 18,149.00		
FROM TOTALS (Debit)									\$ 190,924.00	\$ -	

EXPLANATION

The Department of Pre-Trial Services is requesting authorization to amend the 2013 budget by changing the allocation of vendor payments within Professional Services (6148). In addition, the department is requesting to increase the net expenditure budget by \$18,139. These additional expenditures will be offset by federal grant revenue of \$18,139 that has already been received but was not budgeted for during 2013.

Vendor	Org Unit	Organizational Unit	Budget increase (decrease)
Wisconsin Community Services	2935	SCRAM Program	(45,617)
Wisconsin Community Services	2937	Pre-Trial Drug Testing Program	25,924
Wisconsin Community Services		Vendor subtotal	(19,693)
Justice Point	2934	Pre-Trial/GPS Tracking	(127,158)
Justice Point	2939	Universal Screening Program	165,000
Justice Point		Vendor subtotal	37,842
Net increased expenditures			18,149
Net increased federal grant revenue			18,149

There is no additional cost to Milwaukee County residents as a result of this budget amendment.

TYPE OF TRANSFER					TRANSFER NO
AP	EB	RB			
IF ADDITIONAL SPACE IS REQUIRED PLEASE ATTACH ADDITIONAL PAGES					
DATE OF REQUEST		SIGNATURE OF DEPARTMENT HEAD			TITLE
5-Feb-14					Chief Judge
A c t i o n	DATE	Dept. of Administration	County Executive	Finance Committee	County Board
	APPROVE				
	DISAPPROVE				
	MODIFY				

DRAFT

2-21-2014 FINANCE, PERSONNEL AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
A DEPARTMENTAL - RECEIPT OF REVENUE File No. 14-177
(Journal, December 20, 2012)

Action Required
Finance, Personnel and Audit Committee
County Board (2/3 Vote)

WHEREAS, department requests for transfers within their own accounts have been received by the Department of Administrative Services, Fiscal Affairs, and the Director finds that the best interests of Milwaukee County will be served by allowance of such transfers;

THEREFORE, BE IT RESOLVED, that the Director, Department of Administrative Services, is hereby authorized to make the following transfers in the 2013 appropriations of the respective listed departments:

1)		<u>From</u>	<u>To</u>
	<u>2937 – Pretrial Services</u>		
	6148 – Professional Services Recurring		\$ 25,924
	<u>2939 – Pretrial Services</u>		
	6148 – Professional Services Recurring		\$165,000
	<u>2935 – Pretrial Services</u>		
	6148 – Professional Services Recurring	\$ 45,617	
	<u>2934 – Pretrial Services</u>		
	6148 – Professional Services Recurring	\$127,158	
	<u>2933 – Pretrial Services</u>		
	2699 – Other Federal Grants	\$ 18,149	

Request

A transfer in the amount of \$190,924 is being requested by the Department of Pretrial Services to change and increase the overall 2013 allocation of vendor payments within Professional Services (6148) account as detailed above.

This fund transfer seeks to increase total expenditure in account 6148 in the Department of Pretrial Services by \$18,149. This increase in expenditure will be offset by federal grant revenue which has already been received, but was not originally budgeted for in 2013. An existing federal grant was budgeted at \$100,000 for 2013, but actual revenue came in at \$118,149 for this grant. This grant was previously authorized by the Board.

This fund transfer has no tax levy impact.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 21, 2014.

Adopted Budget.

Attachments: REPORT
 RESOLUTION
 FISCAL NOTE
 Audio FPA 03/13/14

APPEARANCES:

Josh Fudge, Director, Office of Performance, Strategy, and Budget, Department of Administrative Services

Jerry Heer, Director of Audits, Office of the Comptroller

A motion was made by Supervisor Johnson, Jr., that this Action Report be LAID OVER TO THE CALL OF THE CHAIR. The motion PREVAILED by the following vote.

Aye: 8 - Haas, Schmitt, Romo West, Jursik, Lipscomb Sr., Bowen, Cullen and Johnson Jr.

Excused: 1 - Stamper II

23 14-166

From the Director, Office of Performance, Strategy, and Budget, Department of Administrative Services, requesting authorization to amend Chapter 17.10 of the Milwaukee County Code of General Ordinances relative to the one-year freeze of step increases per the 2014 Adopted Budget.

Attachments: REPORT
 RESOLUTION/ORDINANCE
 FISCAL NOTE
 Audio FPA 03/13/14

APPEARANCES:

Josh Fudge, Director, Office of Performance, Strategy, and Budget, Department of Administrative Services

Mark Grady, Deputy Corporation Counsel, Office of Corporation Counsel

Mr. Fudge will research appropriate language that will conform the ordinance with the actions taken as part of the annual budget adoption process.

A motion was made by Supervisor Johnson, Jr., that this Ordinance be RECOMMENDED FOR ADOPTION. The motion PREVAILED by the following vote.

Aye: 8 - Haas, Schmitt, Romo West, Jursik, Lipscomb Sr., Bowen, Cullen and Johnson Jr.

Excused: 1 - Stamper II

24 14-177

From the Director, Office of Performance, Strategy, and Budget, Department of Administrative Services, submitting a 2013 Appropriation Transfer Packet for the March 2014 Cycle.

Attachments: DRAFT PACKET
Departmental Receipt of Revenue (2/3 vote)
Inter-Departmental (majority vote)
Contingency
Audio FPA 03/13/14

APPEARANCES:
Josh Fudge, Director, Office of Performance, Strategy, and Budget, Department of Administrative Services
Scott Manske, Milwaukee County Comptroller

A motion was made by Supervisor Johnson, Jr., that this Action Report be RECOMMENDED FOR ADOPTION. The motion PREVAILED by the following vote.

Aye: 8 - Haas, Schmitt, Romo West, Jursik, Lipscomb Sr., Bowen, Cullen and Johnson Jr.

Excused: 1 - Stamper II

25 14-178

From the Director, Office of Performance, Strategy, and Budget, Department of Administrative Services, submitting a 2014 Appropriation Transfer Packet for the March 2014 Cycle.

Attachments: REVISED DRAFT PACKET (unallocated contingency removed)
Departmental Receipt of Revenue (2/3 vote)
Capital Receipt of Revenue (2/3 vote)
Allocated Contingency (2/3 vote)
Capital Improvements (majority vote)
Departmental (FPA only)
Contingency
Audio FPA 03/13/14

APPEARANCE:
Josh Fudge, Director, Office of Performance, Strategy, and Budget, Department of Administrative Services

A motion was made by Supervisor Haas that this Action Report be RECOMMENDED FOR ADOPTION. The motion PREVAILED by the following vote.

Aye: 8 - Haas, Schmitt, Romo West, Jursik, Lipscomb Sr., Bowen, Cullen and Johnson Jr.

Excused: 1 - Stamper II

- 23 14-166 From the Director, Office of Performance, Strategy, and Budget, Department of Administrative Services, requesting authorization to amend Chapter 17.10 of the Milwaukee County Code of General Ordinances relative to the one-year freeze of step increases per the 2014 Adopted Budget.

Attachments: REPORT
 RESOLUTION/ORDINANCE
 FISCAL NOTE
 Audio FPA 03/13/14
 CB Resolution/Ordinance

A motion was made by Supervisor Cullen that this Ordinance be ADOPTED. The motion PREVAILED by the following vote:

Aye: 18 - Alexander, Borkowski, Bowen, Broderick, Cullen, Dimitrijevic, Haas, Johnson Jr., Jursik, Lipscomb Sr., Mayo Sr., Rainey, Romo West, Schmitt, Stamper II, Staskunas, Taylor and Weishan Jr.

- 24 14-177 From the Director, Office of Performance, Strategy, and Budget, Department of Administrative Services, submitting a 2013 Appropriation Transfer Packet for the March 2014 Cycle.

Attachments: DRAFT PACKET
 Departmental Receipt of Revenue (2/3 vote)
 Inter-Departmental (majority vote)
 Contingency
 Audio FPA 03/13/14

A motion was made by Supervisor Cullen that this Action Report be ADOPTED. The motion PREVAILED by the following vote:

Aye: 18 - Alexander, Borkowski, Bowen, Broderick, Cullen, Dimitrijevic, Haas, Johnson Jr., Jursik, Lipscomb Sr., Mayo Sr., Rainey, Romo West, Schmitt, Stamper II, Staskunas, Taylor and Weishan Jr.

**JusticePoint, Inc.
UNIVERSAL SCREENING
2013**

JusticePoint, Inc.
c/o Anick & Associates
11933 W. Burleigh St.
Wauwatosa, WI 53222

Vendor 80841
Acct 290-2939-6148

2013 Contract Amt
Amendment-Dec 2013 (+165,000.00) **\$987,902.00**
\$1,152,902.00

2013

CHECK REQ #	PAYMENT MONTH	INVOICE DATE	CHK REQ DATE	AMOUNT OF CHECK	LESS ADVANCE	CONTRACT AMENDMENT	PAID TO DATE	AMOUNT REMAINING
X569380	ADVANCE	-	1/3/13	164,650.33			164,650.33	987,902.00
X569432	JAN	2/13/13	3/25/13	45,890.00			210,540.33	823,251.67
X569436	FEB	3/11/13	3/26/13	87,342.00			297,882.33	777,361.67
X569454	MAR	4/8/13	4/23/13	84,341.00			382,223.33	690,019.67
X569467	APR	5/8/13	5/23/13	108,072.00			490,295.33	605,678.67
X569490	MAY	6/14/13	7/17/13	124,690.00			614,985.33	497,606.67
X569497	JUN	7/8/13	7/18/13	94,949.00			709,934.33	372,916.67
X573760	JUL	8/8/13	8/21/13	108,747.00			818,681.33	277,967.67
X573781	AUG	9/12/13	9/25/13	90,814.00			909,495.33	169,220.67
X573804	SEP	10/7/13	10/30/13	78,406.67			987,902.00	78,406.67
-	OCT	11/13/13	-	82,636.00	(82,636.00)		987,902.00	0.00
X573838	SEP	10/7/13	1/2/14	13,639.33		165,000.00	1,001,541.33	151,360.67
X573838	NOV	12/13/13	1/2/14	119,977.00	(82,014.33)		1,039,504.00	113,398.00
X573852	DEC	1/7/14	1/27/14	113,398.00			1,152,902.00	0.00
				1,317,552.33	(164,650.33)			

WISCONSIN COMMUNITY SERVICES

Drug Testing

2013

WCS

3732 W. Wisconsin Ave., Suite 200
Milwaukee, WI 53208

Vendor 97072
Acct 290-2937-6148

2013 **2013 Contract Amt.** **\$170,491.00**
Amendment-Dec (+25,924) **\$196,415.00**

CHECK REQ #	PAYMENT DATE	PAYMENT MONTH	INVOICE DATE	AMOUNT OF CHECK	CONTRACT AMENDMENT	PAID TO DATE	AMOUNT REMAINING
X569422	2/21/13	JAN	2/8/13	17,105.22		17,105.22	170,491.00
X569439	3/26/13	FEB	3/4/13	15,339.60		32,444.82	179,309.78
X569451	4/23/13	MAR	4/4/13	15,210.06		47,654.88	163,970.18
X569466	5/23/13	APR	5/2/13	16,445.70		64,100.58	148,760.12
X569485	7/17/13	MAY	6/4/13	17,300.52		81,401.10	132,314.42
X569494	7/18/13	JUN	6/28/13	50.00		81,451.10	115,013.90
X569494	7/18/13	JUN	7/3/13	15,031.86		96,482.96	114,963.90
X573766	8/27/13	JUL	8/12/13	16,678.98		113,161.94	99,932.04
X573779	9/25/13	AUG	9/3/13	16,266.54		129,428.48	83,253.06
X573807	10/30/13	SEP	10/10/13	16,051.38		145,479.86	66,986.52
X573818	12/4/13	OCT	11/13/13	17,435.04		162,914.90	50,935.14
X573837	1/2/14	NOV	12/10/13	15,031.56		177,946.46	33,500.10
X573853	1/27/14	DEC	1/8/14	15,974.58		193,921.04	18,468.54
							2,493.96

(wait for monthly bill from Holly)

Dave Ehlinger - RE: Professional Services (A/C 6148) encumbrances problem

From: "Pahl, CJ" <Cynthia.Pahl@milwaukeecountywi.gov>
To: Dave Ehlinger <Dave.Ehlinger@wicourts.gov>
Date: 4/24/2014 9:56 AM
Subject: RE: Professional Services (A/C 6148) encumbrances problem
CC: Donya Saffold <Donya.Saffold@wicourts.gov>, Holly Szablewski <Holly.Szab...

We have had a chance to review the outstanding issues, and below is a summary of what we found. Please note that there are specific actions that must be taken by Courts with respect to paying outstanding bills for two 2013 contracts and other outstanding questions that we have. Those items that need action by the Courts are highlighted in green.

1. The Comptroller will liquidate \$45,617 encumbered for contract #PO290N409176 (a 2013 contract) with WCS.
 - o There will be a balance of \$764.00 still encumbered. Is there an outstanding invoice or can this amount also be liquidated?
2. The Comptroller will liquidate \$127,158 encumbered for contract #PO290N409061 (a 2013 contract) with Justice Point.
 - o There will be a balance of \$3,738.65 still encumbered. Is there an outstanding invoice(s) or can this amount also be liquidated?
3. The Comptroller will process the pending fund transfer of \$300,000 and sign the 2014 contract with WCS in the amount of \$590,959 today (April 24) after the County Board approves the pending transfer.
4. The Comptroller will encumber an additional \$25,924 against contract #PO290N409177 (a 2013 contract) with WCS. However, no encumbrances will occur or bills will be paid against that contract until Courts submits a passive review request to the Finance Committee to increase the original contract amount of \$174,491 to \$200,415.
 - o It should be noted that we are making the assumption that there are bills to be paid against this contract based on the 2013 fund transfer completed last cycle. If no outstanding bills remain, you will need to inform us of that and no Finance Committee approval would be needed.
5. The Comptroller will encumber an additional \$40,310 against contract #PO290N409060 (a 2013 contract) with Justice Point. However, no encumbrances will occur or bills will be paid until Courts submits a request to the County Board to increase the original contract amount of \$987,902 to \$1,152,902. Upon County Board approval, the outstanding invoice will be paid.

These actions should clear any outstanding issues between the Comptroller's Office and Pretrial Services. If there are any issues are you would like additional information, please feel free to call me.

Thank you. -- CJ

C.J. Pahl
 Milwaukee County Office of the Comptroller

p: 414.278.4174
 e: cynthia.pahl@milwaukeecountyWI.gov

From: Dave Ehlinger <Dave.Ehlinger@wicourts.gov>
Sent: Thursday, April 17, 2014 2:04 PM
To: Pahl, CJ; Laurila, Daniel; Rudychev, Veronica
Cc: louannP@anickassociates.com; Donya Saffold; Holly Szablewski; James Smith; Jeffrey Kremers; Sandy Cottrill
Subject: Professional Services (A/C 6148) encumbrances problem

Hello everyone,

Donya and I have been working diligently to discover why it appears there is not enough funds available within Professional Services (A/C 6148) to pay vendors when conceptually there should be more than enough funds available this early in the calendar year.

ITEM #1 -- We are waiting to hear back from Susan Walker in Accounts Payable on several material variances that do not make sense to us. It appears that Susan may be out of the office this week.

The largest of these relates to PO-290-009060 which was accepted into Advantage on 01-07-2014. This was sent up under Check Request X573582 payable to Justice Point. The Fund Transfer to amend the 2013 budget requested to increase the budget for Org Unit 2939 by \$165,000 and was adopted by the County Board in March 2014 under File 14-177. The dollar amount entered under the purchase order was only \$124,690. This is a \$40,310 variance that we feel should be allowed to be paid out to the vendor.

ITEM #2 --We can point directly to one contract for \$300,000 that is causing a problem simply due to TIMING for Org Unit 2940 (Early Intervention Program) with Justice Point in relation to the Central Liaison Unit.

Calendar Year 2013

The County Board approved amending the 2013 budget for Org Unit 2940 under File 13-722. The budgets for Revenue Account A/C 2699 and Professional Services A/C 6148 were both increased by \$300,000. No activity was recorded in either the actual ledger or encumbrance ledgers for calendar year 2013.

No carry-forward of any budgeted amounts was requested from 2013 into 2014.

Calendar Year 2014

Budget ledger -- It was realized on 3/25/14 that the budget for 2014 needed to be amended to reflect both \$300,000 in revenue and \$300,000 in expenditures. Veronica Rudychev was successful in getting this item added to the Finance Committee agenda on today's date (4/17/14). It is assumed that the Finance Committee will recommend adoption by the County Board at their meeting later in the month.

Actual ledger -- Two invoices have been paid to Justice Point for work related to the Central Liaison

Unit. These invoices total \$34,052.

Encumbrance ledger -- An encumbrance of \$300,000 was entered into Advantage on 3/26/14. The two invoices charged to the actual ledger have been relieved against the encumbrance, leaving a balance of \$265,948.

Item #2 summary -- The encumbrance of \$300,000 was entered without any related budget. This caused the department too appear short of funds when the are actually not. This is again simply a timing difference caused by internal control procedures within Milwaukee County.

Given both of the above items, it is our contention that sufficient funds are available within Pre-Trial Services to pay our vendors (Justice Point and Wisconsin Community Service.) I am respectfully requesting that payment be allowed right away as well as signing of proposed contract amendments.

If you have any questions after reading through this detailed response, please feel free to contact me.

Thanks,

Dave